

107TH CONGRESS  
1ST SESSION

# H. R. 1552

To extend the moratorium enacted by the Internet Tax Freedom Act through 2006, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 24, 2001

Mr. COX (for himself, Mr. GOODLATTE, and Mr. TOM DAVIS of Virginia) introduced the following bill; which was referred to the Committee on the Judiciary

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## A BILL

To extend the moratorium enacted by the Internet Tax Freedom Act through 2006, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

### 3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Internet Tax Non-  
5 discrimination Act”.

### 6 **SEC. 2. EXTENSION OF INTERNET TAX FREEDOM ACT MOR-** 7 **ATORIUM.**

8 (a) EXTENSION; INTERNET ACCESS TAXES.—Section  
9 1101 of the Internet Tax Freedom Act (47 U.S.C. 151  
10 note) is amended—

1           (1) by striking “taxes during the period begin-  
2           ning on October 1, 1998, and ending 3 years after  
3           the date of enactment of this Act—” in subsection  
4           (a) and inserting “taxes.”;

5           (2) by striking paragraph (1) of subsection (a)  
6           and inserting the following:

7           “(1) Taxes on Internet access.”;

8           (3) by inserting before “multiple” in paragraph  
9           (2) of subsection (a) the following: “During the pe-  
10          riod beginning on October 1, 1998, and ending on  
11          December 31, 2006,”;

12          (4) by striking subsection (d); and

13          (5) by redesignating subsections (e) and (f) as  
14          subsections (d) and (e), respectively.

15          (b) CONFORMING AMENDMENT.—Section 1104(10)  
16          of Internet Tax Freedom Act (47 U.S.C. 151 note) is  
17          amended by striking “services unless such tax was gen-  
18          erally imposed and actually enforced prior to October 1,  
19          1998.” and inserting “services.”.

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